



**QUARTERLY SUMMARY OF STATE
AND LOCAL TAX REVENUE,
JULY-SEPTEMBER 1968**

QUARTERLY TAX REPORTS

U.S. DEPARTMENT OF COMMERCE
C. R. Smith, Secretary
William H. Chartener, Asst. Secy., Economic Affairs

BUREAU OF THE CENSUS
A. Ross Eckler, Director

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Taxes collected by State and local governments in the United States totaled \$70.7 billion during the 12 months ended with September 1968. This reflects an increase of \$8.4 billion, or 13.5 percent from a year earlier. State taxes amounted to \$37.8 billion, or 16.8 percent more than in the 12 months ended with September 1967. The yield of locally imposed taxes rose 10.0 percent to \$32.9 billion. Following is a summary by type of tax:

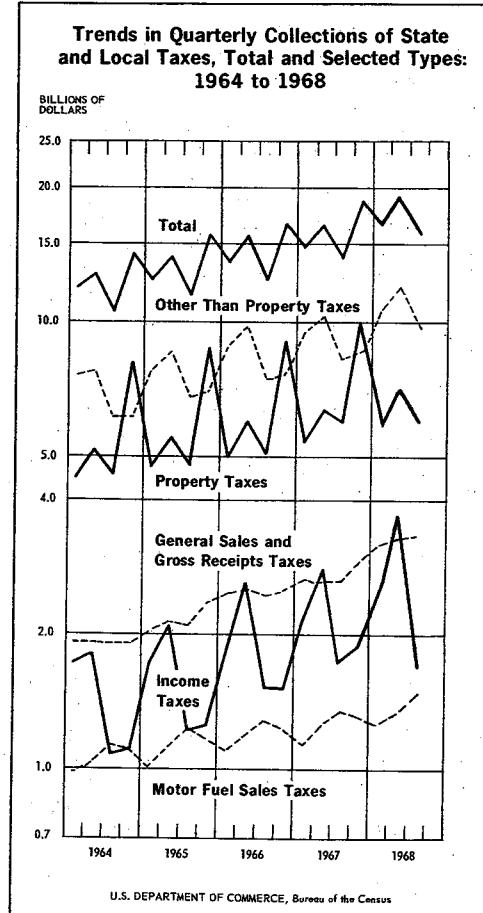
Type of tax	Amount (in millions of dollars) 12 months ended with September		Per- cent in- crease
	1968	1967	
Total.....	70,707	62,291	13.5
Property.....	29,370	26,784	9.7
Other than property...	41,337	35,507	16.4
General sales and gross receipts....	12,663	10,322	22.7
Motor fuel sales....	5,374	4,939	8.8
Individual income...	7,801	6,042	29.1
Motor vehicle and operators' licenses	2,653	2,414	9.9
Corporation net income.....	2,532	2,308	9.7
All other.....	10,314	9,482	8.8

During the third quarter of calendar 1968, collections of State and local taxes amounted to \$16.0 billion. As compared with the corresponding quarter of 1967, this indicates a rise of \$1.8 billion, or 12.6 percent, with State tax revenue up 18.6 percent and local taxes up 6.1 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1964.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the

calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.



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Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's), as defined at the end of 1964, which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown in table 2 for particular counties of Alabama, Arizona, Kentucky, Nebraska, and New Mexico; and typically 2 to 9 percent of amounts shown for individual counties of Colorado, Kansas, Louisiana, Maryland, Minnesota, Texas, Utah, and Washington.

A more complete discussion of intrayear tax revenue patterns appears in the Census Bureau report Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46), issued August 1, 1963.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1968 and State Government Finances in 1967. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1966-67.

the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (52 percent in fiscal 1965-66) involves selective sales taxes, such as those on cigarettes, liquor and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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	1s
1967:	4th
	3d
	2d
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1966:	4th
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1965:	4th
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Table 1.--NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX: THIRD QUARTER OF 1968 AND PRIOR PERIODS

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1968:										
3d quarter.....	15,976	8,721	7,255	6,253	3,310	1,480	1,720	455	369	2,389
2d quarter.....	¹ 19,217	¹ 11,206	8,011	7,093	3,265	1,331	2,725	958	¹ 753	3,092
1st quarter.....	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
1967:										
4th quarter.....	18,726	7,868	10,858	10,023	2,924	1,308	1,468	412	383	2,208
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
1966:										
4th quarter.....	16,775	6,895	9,880	9,121	2,505	1,225	1,218	314	351	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	8,186	5,568	4,997	2,454	1,094	1,161	708	1,051	2,289
1965:										
4th quarter.....	15,823	6,411	9,412	8,802	2,342	1,160	981	278	350	1,910
3d quarter.....	11,506	6,083	5,423	4,780	2,083	1,226	938	289	261	1,929
2d quarter.....	14,098	7,792	6,306	5,538	2,130	1,115	1,492	611	625	2,587
1st quarter.....	12,541	7,315	5,226	4,756	2,033	1,003	1,006	724	965	2,054
1964:										
4th quarter.....	14,313	5,544	8,769	8,198	1,905	1,087	843	275	280	1,725
3d quarter.....	10,609	5,418	5,191	4,539	1,885	1,129	781	295	243	1,734
2d quarter.....	12,897	7,098	5,799	5,166	1,899	1,033	1,337	482	559	2,421
1st quarter.....	12,018	7,051	4,967	4,447	1,923	979	1,017	723	985	1,944
12 MONTHS ENDING										
September 1968.....	70,707	37,814	32,893	29,370	12,663	5,374	7,801	2,532	2,653	10,314
June 1968.....	¹ 68,888	¹ 36,413	32,475	29,101	11,926	5,226	7,466	2,479	¹ 2,550	10,140
March 1968.....	66,167	34,657	31,510	28,257	11,267	5,144	6,726	2,373	2,503	9,897
December 1967.....	64,242	33,353	30,889	27,686	10,741	5,022	6,292	2,406	2,446	9,649
September 1967.....	62,291	32,380	29,911	26,784	10,322	4,939	6,042	2,308	2,414	9,482
June 1967.....	60,722	31,832	28,890	25,893	10,145	4,885	5,860	2,230	2,400	9,309
March 1967.....	60,010	31,374	28,636	25,656	10,063	4,814	5,715	2,156	2,355	9,251
December 1966.....	58,937	30,881	28,056	25,223	9,879	4,775	5,422	2,124	2,351	9,163
September 1966.....	57,985	30,409	27,576	24,904	9,716	4,710	5,185	2,088	2,350	9,032
June 1966.....	56,867	29,684	27,183	24,591	9,403	4,658	4,920	2,053	2,323	8,919
March 1966.....	55,181	28,472	26,709	24,117	9,009	4,595	4,572	1,886	2,287	8,715

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1966-67 and earlier years. See text discussion of "Sources of Data and Limitations."

¹Revised.

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Table 2--LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 12 MONTHS ENDED SEPTEMBER 1968, AND PRIOR PERIODS

(Dollar amounts in millions)

Area	Area population, 1965 ¹	Collections, 12 months ended September			Area	Area population, 1965 ¹	Collections, 12 months ended September		
		1968	1967	Percent change			1968	1967	Percent change
ALABAMA									
Jefferson County.....	644,000	34.8	34.8	-	INDIANA (See also Kentucky and Ohio)				
Mobile County.....	337,000	14.5	14.6	-0.7	Indianapolis SMSA.....	984,000	3172.1	3159.3	8.0
ARIZONA									
Maricopa County.....	818,000	126.8	117.0	8.4	Hamilton County.....	44,000	6.5	(NA)	(NA)
Pima County.....	307,000	51.4	48.1	6.9	Hancock County.....	30,000	2.8	2.5	12.0
CALIFORNIA									
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,107,000	275.1	243.9	12.3	Hendricks County.....	47,000	5.8	5.3	9.4
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,765,000	1,588.5	1,285.1	23.6	Johnson County.....	49,000	7.0	6.1	14.8
San Bernardino-Riverside-Ontario SMSA Riverside County.....	1,026,000	227.6	209.7	8.5	Marion County.....	739,000	143.5	132.1	8.6
San Bernardino County.....	406,000	95.5	86.9	9.9	Morgan County.....	39,000	3.2	4.5	-28.9
San Diego SMSA (San Diego County).....	620,000	132.1	122.8	7.6	Shelby County.....	36,000	(NA)	3.3	(NA)
San Francisco-Oakland SMSA Alameda County.....	2,918,000	823.2	702.0	17.3	Lake County.....	524,000	113.8	110.5	3.0
Contra Costa County.....	1,016,000	241.4	208.3	15.9	INDIANA				
Marin County.....	497,000	198.1	135.7	46.0	Polk County.....	271,000	60.4	56.8	6.3
San Francisco city.....	181,000	54.9	49.2	11.6	KANSAS				
San Mateo County.....	721,000	189.7	177.5	6.9	(See also Missouri)				
Other counties:	503,000	139.1	131.3	5.9	Sedgwick County.....	350,000	65.0	58.3	11.5
Fresno.....	403,000	84.7	76.6	10.6	KENTUCKY				
Kern.....	319,000	84.8	102.9	-17.6	(See also Ohio)				
Sacramento.....	584,000	122.4	144.0	-15.0	Louisville, Ky.-Ind. SMSA.....	771,000	380.6	370.3	14.7
Santa Clara.....	885,000	236.5	209.0	13.2	Jefferson County, Ky.	651,000	67.2	60.3	11.4
COLORADO					Clark County, Ind.	67,000	(NA)	(NA)	(NA)
Denver SMSA.....	1,073,000	191.2	178.1	7.4	Floyd County, Ind.	53,000	4.6	5.9	-22.0
Adams County.....	153,000	20.4	21.8	-6.4	LOUISIANA				
Arapahoe County.....	131,000	26.4	24.4	8.2	New Orleans SMSA.....	1,027,000	75.1	72.2	4.0
Boulder County.....	99,000	19.8	17.0	16.5	Jefferson Parish.....	276,000	23.7	22.9	3.5
Denver city.....	495,000	92.6	86.6	6.9	New Orleans city.....	654,000	42.6	40.3	5.7
Jefferson County.....	196,000	32.0	28.3	13.1	St. Bernard Parish.....	43,000	5.4	5.3	1.9
CONNECTICUT					St. Tammany Parish.....	54,000	3.4	3.7	-8.1
Fairfield County.....	746,000	179.2	158.3	13.2	MARYLAND				
Hartford County.....	765,000	173.7	157.4	10.4	(See also District of Columbia)				
New Haven County.....	704,000	144.1	128.4	12.2	Baltimore SMSA.....	1,854,000	3287.8	3284.0	1.3
DELAWARE					Anne Arundel County.....	248,000	30.4	22.2	36.9
New Castle County.....	354,000	36.5	28.8	26.7	Baltimore city.....	939,000	143.7	150.3	-4.4
DISTRICT OF COLUMBIA					Carroll County.....	557,000	101.2	100.6	0.6
Washington, D.C.-Md.-Va. SMSA.....	2,408,000	379.7	364.3	4.2	Howard County.....	62,000	6.6	5.0	32.0
Washington, D.C.	802,000	109.6	109.3	0.3	MASSACHUSETTS				
Montgomery County, Md.	424,000	93.9	87.4	7.4	Boston ⁴	3,205,000	737.9	652.9	13.0
Prince Georges County, Md.	521,000	74.3	74.9	-0.8	Essex County.....	610,000	119.0	109.0	9.2
Alexandria city, Va.	107,000	14.5	14.5	-	Middlesex County.....	1,308,000	289.3	260.7	11.0
Arlington County, Va.	179,000	27.9	25.6	9.0	Norfolk County.....	566,000	126.1	112.8	11.8
Fairfax city, Va.	(2) ²	3.6	3.2	12.5	Suffolk County.....	721,000	203.5	170.4	19.4
Fairfax County, Va.	2,375,000	54.0	47.6	13.4	Other counties:				
Falls Church city, Va.	(2) ²	1.9	1.8	5.6	Bristol.....	411,000	63.0	62.7	0.5
FLORIDA					Hampden.....	439,000	76.1	74.2	2.6
Miami SMSA (Dade County).....	1,061,000	171.8	145.6	18.0	Worcester.....	608,000	102.7	96.3	6.6
Tampa-St. Petersburg SMSA.....	873,000	108.7	95.4	13.9	MICHIGAN				
Hillsborough County.....	448,000	58.2	45.8	27.1	Detroit SMSA.....	3,987,000	725.9	639.5	13.5
Pinellas County.....	426,000	50.5	49.6	1.8	Macomb County.....	522,000	92.3	77.9	18.5
Other counties:					Oakland County.....	773,000	157.6	116.9	34.8
Broward.....	441,000	93.2	56.1	66.1	Wayne County.....	2,691,000	476.0	444.7	7.0
Duval.....	497,000	63.1	59.0	6.9	MINNESOTA				
Orange.....	304,000	35.1	32.2	9.0	Other counties:				
GEORGIA					Genesee.....	412,000	60.1	57.8	4.0
Atlanta SMSA.....	1,216,000	165.3	133.4	23.9	Kent.....	392,000	54.0	45.5	18.7
Clayton County.....	68,000	6.1	4.1	48.8	MISSOURI				
Cobb County.....	153,000	15.0	14.8	1.4	Anoka County.....	1,612,000	292.2	332.0	-12.0
De Kalb County.....	323,000	42.1	22.3	88.8	Dakota County.....	124,000	18.4	17.5	5.1
Fulton County.....	619,000	98.4	89.3	10.2	Hennepin County.....	104,000	9.2	21.1	-56.4
Gwinnett County.....	54,000	3.7	2.9	27.6	Ramsey County.....	884,000	179.3	195.6	-8.3
HAWAII					Washington County.....	434,000	73.7	85.8	-14.1
Honolulu city.....	571,000	56.3	53.2	5.8	65,000	11.6	12.0	-3.3	
ILLINOIS					KANSAS				
(See also Missouri)					Kansas City, Mo.-Kans. SMSA.....	1,183,000	3199.9	3155.5	28.6
Chicago SMSA.....	6,689,000	1,208.5	1,135.9	6.4	Cass County, Mo.	39,000	(NA)	(NA)	(NA)
Cook County.....	5,410,000	973.3	893.3	9.0	Jackson County, Mo.	100,000	15.1	14.6	3.4
De Page County.....	388,000	72.1	93.6	-23.0	Platte County, Mo.	640,000	108.4	72.3	49.9
Kane County.....	239,000	44.9	37.4	20.1	Johnson County, Kans.	28,000	3.8	3.4	11.8
Lake County.....	333,000	72.6	62.9	15.4	Wyandotte County, Kans.	189,000	37.9	33.6	12.8
McHenry County.....	97,000	8.1	13.7	-40.9	St. Louis, Mo.-Ill. SMSA.....	1,187,000	33.4	36.5	9.5
Will County.....	222,000	37.5	35.0	7.1	Franklin County, Mo.	2,249,000	311.0	290.5	7.1

See footnotes at end of table.

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Table 2.--LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 12 MONTHS ENDED SEPTEMBER 1968, AND PRIOR PERIODS--Continued

(Dollar amounts in millions)

Area	Area population, 1965 ¹	Collections, 12 months ended September			Area	Area population, 1965 ¹	Collections, 12 months ended September		
		1968	1967	Percent change			1968	1967	Percent change
NEBRASKA									
Douglas County.....	378,000	50.8	75.1	-32.4	OREGON				
NEW JERSEY (See also Pennsylvania)					Portland, Oreg.-Wash. SMSA.....	897,000	156.9	142.3	10.3
Newark SMSA.....	1,851,000	485.4	441.3	10.0	Clackamas County, Oreg.....	138,000	24.2	20.5	18.0
Essex County.....	978,000	262.0	238.6	9.8	Multnomah County, Oreg.....	536,000	99.2	93.9	5.6
Morris County.....	327,000	98.2	80.5	22.0	Washington County, Oreg.....	119,000	21.5	17.7	21.5
Union County.....	545,000	125.2	122.2	2.5	Clark County, Wash.....	104,000	12.0	10.2	17.6
PATERSON-CLIFTON-PASSAIC SMSA.....	1,307,000	294.3	266.0	10.6	PENNSYLVANIA				
Bergen County.....	861,000	200.9	182.9	9.8	Philadelphia, Pa.-N.J. SMSA.....	4,664,000	596.4	548.5	8.7
Passaic County.....	446,000	93.4	83.1	12.4	Bucks County, Pa.....	343,000	48.7	43.4	12.2
Other counties:					Chester County, Pa.....	244,000	32.8	29.0	13.1
Hudson.....	619,000	126.8	120.3	5.4	Delaware County, Pa.....	587,000	91.4	80.1	14.1
Mercer.....	296,000	68.1	59.5	14.5	Montgomery County, Pa.....	581,000	81.9	74.0	10.7
Middlesex.....	496,000	109.8	99.9	9.9	Philadelphia city, Pa.....	2,052,000	202.5	202.3	0.1
Monmouth.....	334,401	88.3	77.6	13.8	Burlington County, N.J.....	270,000	43.3	35.3	22.7
NEW MEXICO					Camden County, N.J.....	436,000	71.8	63.7	12.7
Bernalillo County.....	288,000	23.7	24.1	-1.7	Gloucester County, N.J.....	151,000	24.0	20.7	15.9
NEW YORK					PITTSBURGH SMSA.....	2,372,000	274.4	255.5	7.4
Buffalo SMSA.....	1,320,000	229.3	210.8	8.8	Allegheny County.....	1,590,000	214.0	197.5	8.4
Erie County.....	1,084,000	184.1	172.9	6.5	Beaver County.....	201,000	17.4	17.3	0.6
Niagara County.....	236,000	45.2	37.9	19.3	Washington County.....	214,000	15.5	15.4	0.6
NEW YORK SMSA.....	11,366,000	2,661.9	2,515.3	5.8	Westmoreland County.....	367,000	27.5	25.3	8.7
Nassau County.....	1,402,000	471.5	449.0	5.0	Other counties:				
New York City.....	8,011,000	1,616.5	1,569.5	3.0	Berks.....	283,000	27.8	25.6	8.6
Rockland County.....	184,000	54.2	40.5	33.8	Erie.....	255,000	39.1	32.5	20.3
Suffolk County.....	912,000	249.3	218.9	13.9	Lancaster.....	289,000	20.6	21.1	-2.4
Westchester County.....	857,000	270.4	237.4	13.4	Luizerne.....	346,000	22.1	24.4	-9.4
ROCHESTER SMSA.....	804,000	178.5	133.4	33.8	RHODE ISLAND				
Livingston County.....	49,000	8.0	7.0	14.3	Providence-Pawtucket-Warwick ²	739,000	113.6	104.0	9.2
Monroe County.....	644,000	152.4	112.4	35.6	Bristol County.....	42,000	7.1	6.1	16.4
Orleans County.....	38,000	5.5	4.5	22.2	Kent County.....	128,000	19.3	17.4	10.9
Wayne County.....	73,000	12.6	9.5	32.6	Providence County.....	569,000	87.2	80.5	8.3
Other counties:					TENNESSEE				
Albany.....	284,000	49.8	43.9	13.4	Knox County.....	268,000	24.7	23.3	6.0
Oneida.....	279,000	39.7	33.8	17.5	Nashville-Davidson.....	435,000	42.6	43.4	-1.8
Onondaga.....	456,000	77.7	59.5	30.6	Shelby County.....	688,000	74.0	73.5	0.7
NORTH CAROLINA					TEXAS				
MECKLENBURG COUNTY.....	312,000	43.7	35.8	22.1	Dallas SMSA.....	1,289,000	196.2	175.9	11.5
OHIO					Collin County.....	50,000	3.6	3.2	12.5
CINCINNATI, OHIO-KY.-IND. SMSA.....	1,347,000	185.4	164.2	12.9	Dallas County.....	1,134,000	185.9	166.0	12.0
Clermont County, Ohio.....	91,000	9.3	8.4	10.7	Denton County.....	61,000	4.1	4.2	-2.4
Hamilton County, Ohio.....	915,000	148.6	133.1	11.6	Ellis County.....	44,000	2.6	2.5	4.0
Warren County, Ohio.....	78,000	7.3	6.6	10.6	Houston SMSA (Harris County only).....	1,494,000	238.4	209.2	14.0
Boone County, Ky.....	25,000	1.9	1.4	35.7	San Antonio SMSA.....	808,000	65.5	55.9	17.2
Campbell County, Ky.....	87,000	6.8	5.5	23.6	Bexar County.....	775,000	64.0	54.6	17.2
Kenton County, Ky.....	122,000	9.2	7.4	24.3	Guadalupe County.....	33,000	1.5	1.3	15.4
Dearborn County, Ind.....	29,000	2.3	1.8	27.8	Other counties:				
CLEVELAND SMSA.....	2,000,000	422.3	392.5	7.6	El Paso.....	344,000	26.1	27.2	-4.0
Cuyahoga County.....	1,695,000	371.7	346.2	7.4	Tarrant.....	588,000	52.8	59.6	-11.4
Geauga County.....	57,000	9.1	8.2	11.0	UTAH				
Lake County.....	176,000	31.5	28.9	9.0	Salt Lake County.....	440,000	68.4	58.7	16.5
Medina County.....	72,000	10.0	9.2	8.7	VIRGINIA				
COLUMBUS SMSA.....	847,000	115.1	106.2	8.4	Norfolk city.....	307,000	20.9	19.4	7.7
Delaware County.....	38,000	5.1	3.8	34.2	(See also District of Columbia)				
Franklin County.....	769,000	105.6	98.5	7.2	WASHINGTON				
Pickaway County.....	40,000	4.4	3.9	12.8	Seattle-Everett SMSA.....	1,179,000	182.3	152.4	19.6
DAYTON SMSA.....	791,000	105.0	103.7	1.3	King County.....	980,000	160.0	134.2	19.2
Greene County.....	110,000	17.2	11.8	45.8	Snohomish County.....	199,000	22.3	18.2	22.5
Miami County.....	80,000	12.8	9.1	40.7	Other counties:				
Montgomery County.....	568,000	73.5	79.3	-9.8	Pierce.....	343,000	35.3	31.4	12.4
Preble County.....	34,000	3.5	3.5	-	Spokane.....	267,000	28.5	25.1	13.5
Other counties:					WEST VIRGINIA				
Lucas.....	473,000	66.2	67.7	-2.2	Kanawha County.....	245,000	19.1	15.7	21.7
Mahoning.....	301,000	40.7	39.1	4.1	WISCONSIN				
Stark.....	356,000	44.8	41.6	7.7	Milwaukee SMSA.....	1,275,000	3279.1	3265.1	5.3
Summit.....	545,000	75.0	79.2	-5.3	Milwaukee County.....	1,044,000	230.9	220.7	4.6
OKLAHOMA					Ozaukee County.....	43,000	8.1	7.1	14.1
Oklahoma County.....	487,000	56.4	53.8	4.8	Waukesha County.....	188,000	(NA)	(NA)	(NA)
Tulsa County.....	360,000	49.3	46.5	6.0					

NA Not available. ¹Population data are estimates as of July 1, 1965, for those areas shown in the Census Bureau report, Series P-25, No. 371 (issued in August 1967). For Monmouth County, N.J., the population shown is as of April 1, 1960, from the 1960 Census of Population. ²Population shown for Fairfax County includes data for Fairfax city and Falls Church city. ³Total includes amounts estimated for those areas not reporting. ⁴Massachusetts State Economic Area "C." ⁵Rhode Island State Economic Area "A."

Table 3--COLLECTIONS OF SELECTED STATE TAXES, THIRD QUARTER OF 1968
AND PRIOR PERIODS

State	General sales and gross receipts				Motor fuel sales			
	3d quarter, 1968 (thousand dollars)	12-month periods		3d quarter, 1968 (thousand dollars)	12-month periods			
		Year ended Sept. 1968 (thousand dollars)	Percent change from-- Year ended June 1968		Year ended Sept. 1967	Year ended Sept. 1968 (thousand dollars)	Percent change from-- Year ended June 1968	Year ended Sept. 1967
Alabama.....	47,969	181,978	2.6	6.6	28,028	103,409	1.8	5.1
Alaska.....	-	-	-	-	2,903	8,354	7.0	18.7
Arizona.....	34,004	115,485	8.0	10.5	14,130	54,200	1.0	4.9
Arkansas.....	26,046	95,640	3.1	7.3	19,044	66,845	1.6	3.8
California.....	402,781	1,522,193	9.4	43.1	157,460	590,958	1.8	6.3
Colorado.....	33,905	110,492	2.9	10.0	16,383	54,083	1.9	6.3
Connecticut.....	41,191	162,798	2.5	9.9	21,262	79,124	3.0	20.5
Delaware.....	-	-	-	-	4,798	16,499	0.4	0.4
District of Columbia ¹	11,270	46,262	0.5	4.3	4,171	16,200	0.3	5.6
Florida.....	121,156	410,565	14.8	35.1	49,622	194,299	2.0	7.9
Georgia.....	74,288	279,924	3.2	13.3	35,739	133,857	1.9	8.0
Hawaii.....	32,455	120,184	5.1	14.4	3,627	14,627	-0.8	6.1
Idaho.....	10,132	36,300	3.3	10.0	7,866	23,225	7.0	17.6
Illinois.....	246,807	929,123	7.8	29.4	71,176	239,062	6.7	24.3
Indiana.....	83,520	329,565	2.3	7.9	37,826	138,921	1.4	5.7
Iowa.....	49,881	180,732	13.0	57.6	23,153	90,999	1.0	5.8
Kansas.....	33,847	129,741	3.3	10.4	15,116	55,094	1.2	4.7
Kentucky.....	60,543	184,024	16.0	35.1	25,816	93,692	2.0	6.4
Louisiana.....	40,366	155,952	2.3	6.4	26,490	96,815	2.9	7.2
Maine.....	19,348	65,651	5.3	18.7	9,573	30,498	1.5	5.4
Maryland.....	33,503	148,331	1.7	8.6	26,731	99,062	1.9	7.1
Massachusetts.....	30,732	160,825	2.0	20.5	22,361	122,830	0.9	5.7
Michigan.....	191,773	743,843	3.5	9.4	66,961	232,350	6.0	20.7
Minnesota.....	238,850	2,151,928	(2)	(2)	32,587	111,062	2.7	18.8
Mississippi.....	33,033	136,338	0.3	5.4	20,246	72,917	3.3	4.6
Missouri.....	71,587	281,344	2.7	6.3	28,935	102,157	2.4	3.9
Montana.....	-	-	-	-	7,245	23,767	-2.4	6.2
Nebraska.....	219,628	273,465	212.6	(2)	15,378	54,369	0.6	5.1
Nevada.....	10,363	38,482	11.5	62.4	6,005	19,592	2.9	9.1
New Hampshire.....	-	-	-	-	5,087	20,246	2.9	8.0
New Jersey.....	63,684	260,796	10.4	23.1	50,180	165,083	6.0	10.5
New Mexico.....	20,104	73,865	2.4	7.9	10,893	37,368	2.4	(3)
New York.....	171,351	667,075	3.0	10.8	92,093	306,163	6.0	10.6
North Carolina.....	59,417	222,912	3.0	9.7	41,436	151,773	3.1	6.9
North Dakota.....	8,821	33,997	2.6	31.6	5,867	16,287	4.6	8.2
Ohio.....	152,933	562,373	10.6	50.0	73,639	286,770	0.6	4.0
Oklahoma.....	20,833	92,710	1.2	13.6	23,087	78,953	1.8	1.9
Oregon.....	-	-	-	-	18,524	62,484	5.4	22.1
Pennsylvania.....	159,920	774,406	5.3	21.1	72,231	298,008	2.4	6.0
Rhode Island.....	17,103	67,846	2.7	28.3	6,855	23,083	6.0	10.5
South Carolina.....	34,585	127,454	3.6	10.9	21,243	77,232	2.2	7.4
South Dakota.....	8,518	32,414	2.1	4.4	6,164	19,943	2.0	5.3
Tennessee.....	57,093	212,339	3.3	10.9	31,518	115,981	2.5	4.8
Texas.....	64,035	270,653	-1.8	4.2	72,668	271,393	1.0	5.2
Utah.....	15,863	60,495	2.4	7.4	8,823	29,269	2.7	7.7
Vermont.....	-	-	-	-	3,558	12,921	7.1	15.8
Virginia.....	44,879	148,893	8.6	24.1	39,940	139,215	6.6	14.3
Washington.....	111,940	480,377	1.5	14.4	36,143	127,971	1.6	20.3
West Virginia.....	48,359	159,192	9.7	21.7	17,326	48,357	9.1	13.3
Wisconsin.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wyoming.....	7,817	26,775	6.0	36.4	4,881	14,981	5.7	17.7

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures. - Represents zero or rounds to zero. NA Not available. ¹The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1. ²Tax effective in 1967 (Minnesota, Aug. 1

**Table 3.4--COLLECTIONS OF SELECTED STATE TAXES, THIRD QUARTER OF 1968
AND PRIOR PERIODS--Continued**

State	Individual income				Motor vehicle and operators' licenses			
	3d quarter, 1968 (thousand dollars)	12-month periods			3d quarter, 1968 (thousand dollars)	12-month periods		
		Year ended Sept. 1968 (thousand dollars)	Percent change from--	Year ended June 1968	Year ended Sept. 1967	Year ended Sept. 1968 (thousand dollars)	Percent change from--	Year ended June 1968
Alabama.....	424,785	495,056	2.4	8.0	1,406	23,725	1.4	159.2
Alaska.....	5,067	22,875	1.2	0.9	1,014	4,601	-2.4	11.4
Arizona.....	8,659	36,222	10.4	29.6	3,661	19,183	9.8	12.6
Arkansas.....	7,348	36,914	2.6	9.3	10,329	29,305	-1.3	8.6
California.....	30,413	964,105	1.3	92.0	16,408	238,245	0.8	11.6
Colorado.....	25,768	93,740	3.9	13.5	3,519	20,978	0.1	-5.8
Connecticut.....	-	-	-	-	5,974	31,104	1.5	5.5
Delaware.....	11,447	56,407	3.4	12.2	2,504	9,476	3.8	6.5
District of Columbia ¹	11,130	54,821	-2.2	4.5	671	8,461	0.8	86.9
Florida.....	-	-	-	-	44,563	121,442	25.4	9.2
Georgia.....	31,546	118,757	2.4	18.5	3,613	32,439	2.5	15.1
Hawaii.....	20,554	75,252	7.0	17.3	-	-	-	-
Idaho.....	5,180	29,965	1.5	13.9	2,363	13,850	-1.2	4.6
Illinois.....	-	-	-	-	15,041	172,439	1.0	11.2
Indiana.....	44,833	164,484	1.9	0.3	3,650	53,989	0.7	6.9
Iowa.....	27,520	88,701	4.9	-18.2	9,200	69,924	0.2	5.0
Kansas.....	14,795	58,601	-5.2	-21.7	2,479	32,429	0.7	4.8
Kentucky.....	23,712	94,985	6.2	17.3	1,473	19,155	1.2	17.4
Louisiana.....	9,532	40,912	3.5	10.0	4,996	25,209	10.2	46.3
Maine.....	-	-	-	-	1,431	14,438	4.2	22.2
Maryland.....	79,213	327,227	8.2	73.1	2,605	29,028	2.7	8.2
Massachusetts.....	86,585	361,584	17.2	31.6	3,480	38,495	0.9	-1.0
Michigan.....	469,864	4324,240	(4)	(4)	4,986	97,366	0.9	4.6
Minnesota.....	64,275	282,982	3.8	14.7	3,626	62,129	0.3	9.8
Mississippi.....	1,584	10,818	-0.1	3.4	1,436	11,879	1.3	7.5
Missouri.....	428,351	439,782	-6.1	18.9	14,777	67,082	7.4	13.8
Montana.....	5,359	29,994	1.4	20.0	1,644	7,848	3.8	20.9
Nebraska.....	49,663	423,125	(4)	(4)	1,152	12,666	2.5	18.2
Nevada.....	-	-	-	-	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	42	2,683	-0.2	3.6	1,100	12,161	2.2	10.6
New Jersey.....	-	11,442	-	10.5	25,739	105,348	4.2	6.3
New Mexico.....	2,992	16,339	1.7	(5)	1,102	15,047	-0.1	-13.6
New York.....	487,357	1,913,586	3.3	20.8	25,765	6228,781	1.7	2.3
North Carolina.....	56,803	224,446	3.6	15.8	3,062	48,554	1.0	6.4
North Dakota.....	527	12,750	-3.1	(5)	671	12,807	-1.8	7.9
Ohio.....	-	-	-	-	19,436	141,580	0.7	9.5
Oklahoma.....	10,958	(NA)	(NA)	(NA)	3,577	57,663	2.3	10.7
Oregon.....	45,722	179,210	3.5	27.3	10,031	40,459	2.7	11.2
Pennsylvania.....	-	-	-	-	14,463	116,676	3.7	1.9
Rhode Island.....	-	-	-	-	1,751	12,328	0.2	2.1
South Carolina.....	24,979	75,266	5.6	14.5	1,812	10,355	16.5	-3.9
South Dakota.....	-	-	-	-	2,199	10,090	-1.1	-5.9
Tennessee.....	76	10,213	0.3	13.9	4,081	57,943	1.4	31.1
Texas.....	-	-	-	-	14,768	147,759	2.7	13.5
Utah.....	9,279	44,488	2.7	8.4	1,177	9,519	1.6	-4.3
Vermont.....	7,865	27,323	-0.4	3.4	852	11,183	0.7	23.9
Virginia.....	41,675	219,609	-1.4	15.3	6,743	56,484	4.5	8.7
Washington.....	-	-	-	-	4,387	39,499	0.7	-0.1
West Virginia.....	9,786	31,171	8.3	9.9	12,549	27,119	0.2	14.7
Wisconsin.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Wyoming.....	-	-	-	-	1,826	9,189	2.4	11.3

and Nebraska, June 1).

³Net collections reported beginning 2d quarter 1967; gross collections reported prior to that period; therefore, percent change not computed because data are not comparable.

⁴Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation. For Nebraska, new tax effective Jan. 1, 1968; Michigan, effective Oct. 1, 1967.

⁵Amounts reported for individual income taxes include corporation income taxes prior to the 2d quarter 1967 for New Mexico and the 3d quarter 1967 for North Dakota; therefore, percent change not computed because data are not comparable.

⁶Data shown incorporate some adjustment of amounts previously reported.